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IMPROVING THE FINANCIAL SITUATION OF THE UNITED NATIONS

Analysis of the financial situation of the United Nations

Report of the Secretary-General

I. PREFACE

1. This is a factual report, designed to provide information as requested by the General Assembly in its resolution 47/215 of 23 December 1992.

2. The General Assembly will receive, at its current session, the report of the Independent Advisory Group on United Nations Financing, sponsored by the Ford Foundation, entitled "Financing an Effective United Nations". The report contains may valuable recommendations, which merit careful and thorough review by the General Assembly.

3. The Secretary-General will also elaborate further, either in a second report under the present agenda item, or through the informal machinery of the General Assembly, in the course of the Assembly's consideration of the financial situation of the Organization.

II. INTRODUCTION

4. The General Assembly, in its resolution 47/215, decided to consider in the future the agenda items entitled "Current financial crisis of the United Nations" and "Financial emergency of the United Nations" under one agenda item entitled "Improving the financial situation of the United Nations". It also requested the Secretary-General to submit a report on the financial situation of the Organization no later than 15 November 1993.

5. The present report provides an analysis of the financial situation of the Organization in a manner designed to respond to certain issues addressed by the General Assembly in resolution 47/215, notably in paragraphs 3, 4, 11 and 12. The structure of the report follows paragraph 3 of the resolution, providing information on:

(a) Arrears and outstanding contributions;

(b) The cash flow situation of the Organization;

(c) Additional elements relating to financing.

6. Requests addressed to the Secretary-General in paragraphs 9 and 10 of the resolution, namely, to study United Nations financial and budgetary practices, and to make proposals for possible systems of incentives, will be the subject of a separate report by the Secretary-General at a later date in the current session.

III. ARREARS AND OUTSTANDING CONTRIBUTIONS

A. Payment of assessed contributions to the regular budget

7. At the end of 1992 unpaid assessments to the regular budget totalled 500.4 million United States dollars. On 1 January 1993, additional assessments of $1,070 million became payable. The percentages of annual regular budget assessed contributions paid as at 30 June and 30 September 1993 are given below, together with the percentages paid as at 30 June, 30 September and 31 December annually since 1986. The table shows no change in the pattern of collections in the first six months of 1993 and a slightly improved, though still below average, collection pattern as at 30 September. It should also be noted that the percentage of current year contributions paid at 31 December 1992 was barely higher than the all-time low of 61 per cent reached the previous year.

	1986	1987	1988	1989	1990	1991	1992	1993
30 June	49.6	52.0	56.5	48.0	47.9	39.7	50.9	50.9
30 September	57.8	56.1	63.3	64.6	64.3	59.5	54.8	55.2
31 December	70.3	63.8	66.0	66.4	65.3	61.0	61.1	-

8. With three months left in 1993, unpaid contributions to the regular budget totalled $783.8 million, of which $304.2 million was outstanding for 1992 and prior years and $479.6 million relates to 1993. The total amount outstanding is the equivalent of 72 per cent of the regular budget assessment for 1993. The status of contributions to the regular budget as at 30 September 1993 is given in annex I to the present report.

9. With the recent increase in membership of the Organization, a larger number of Member States were assessed in 1993 than in previous years. Eighteen Member States paid their 1993 assessments in full within 30 days (Australia, Botswana, Canada, Denmark, Finland, France, Iceland, Ireland, Kuwait, Liechtenstein, Luxembourg, Micronesia (Federated States of), Namibia, Netherlands, New Zealand, Norway, Singapore and Sweden). By 30 September, however, only 62 Member States had paid in full, while 116 Member States, an unprecedented number, still had outstanding contributions. Fifty-nine Member States had made no contributions at all in 1993, a much larger number than before. It appears that a number of

Member States with relatively lower rates of assessment are experiencing difficulties in making the necessary payments towards their regular budget assessments. A summary of the payment patterns of Member States is given below:

Made no payment at all	59 States at 30 September 1993
	24 States at 30 September 1992
	37 States at 30 September 1991
Owed more than current year's assessment	68 States at 30 September 1993
	60 States at 30 September 1992
	61 States at 30 September 1991
Had outstanding assessments	116 States at 30 September 1993
	93 States at 30 September 1992
	102 States at 30 September 1991
Paid in full	62 States at 30 September 1993
	66 States at 30 September 1992
	57 States at 30 September 1991

B. Payment of assessed contributions to peace-keeping operations

10. There are currently 11 peace-keeping operations financed by assessed contributions: the United Nations Disengagement Observer Force (UNDOF); the United Nations Interim Force in Lebanon (UNIFIL); the United Nations Angola Verification Mission (UNAVEM II); the United Nations Iraq-Kuwait Observation Mission (UNIKOM); the United Nations Mission for the Referendum in Western Sahara (MINURSO); the United Nations Observer Mission in El Salvador (ONUSAL); the United Nations Transitional Authority in Cambodia (UNTAC); the United Nations Protection Force (UNPROFOR); the United Nations Operation in Somalia (UNOSOM); the United Nations Operation in Mozambique (ONUMOZ); and the United Nations Force in Cyprus (UNFICYP), which is financed in part from assessed contributions with effect from 15 June 1993. There are contributions outstanding for three recently completed peace-keeping operations, the United Nations Advance Mission in Cambodia (UNAMIC), the United Nations Observer Group in Central America (ONUCA) and the United Nations Angola Verification Mission (UNAVEM I); these balances have been consolidated into UNTAC, ONUSAL and UNAVEM II respectively. In addition, outstanding contributions are still being sought in relation to two other recently completed peace-keeping operations for which the accounts are still open, the United Nations Iran-Iraq Military Observer Group (UNIIMOG) and the United Nations Transitional Assistance Group (UNTAG).

11. The following table provides information, updated through 30 September 1993, on balances due, assessments and collections in relation to each United Nations peace-keeping operation financed through assessments. The starting point is 30 September 1992, so as to provide for a full year of information and to maintain continuity with tables provided in earlier reports of the Secretary-General on this subject:

	Balance due 30 Sept. 1992	Assessments since Sept. 1992		Collected Oct. 1992-Sept. 1993	Balance due 30 Sept. 1993	(Amount assessed in Sept. 1993)
		Period	Amount			
	(Millions of United States dollars					
UNDOF	20.3	12/92-11/93	34.9	30.9	24.3	-
UNIFIL	227.4	8/92-1/94	215.5	209.4	233.5	-
UNAVEM a/	23.6	11/92-9/93	34.3	24.9	33.0	9.6
UNIKOM	32.0	11/92-10/93	47.8	48.7	31.1	9.3
MINURSO	21.1	None	-	0.7	20.4	-
ONUSAL b/	25.9	11/92-11/93	27.0	19.2	33.7	15.0
UNTAC c/	226.1	11/92-8/93	636.1	584.1	278.1	85.0
UNPROFOR	64.2	10/92-9/93	808.1	444.0	428.3	340.4
UNOSOM	-	5/92-10/93	596.1	285.4	310.5	187.4
ONUMOZ	-	10/92-10/93	193.5	94.6	98.9	53.2
UNIIMOG	1.1	None	-	0.2	0.9	-
UNTAG	2.3	None	-	-	2.3	-
UNFICYP	-	6/93-12/93	8.5	1.3	7.2	8.5
Total	644.0		2 601.8	1 743.4	1 502.4	708.4

a/ Includes UNAVEM I.

b/ Includes ONUCA.

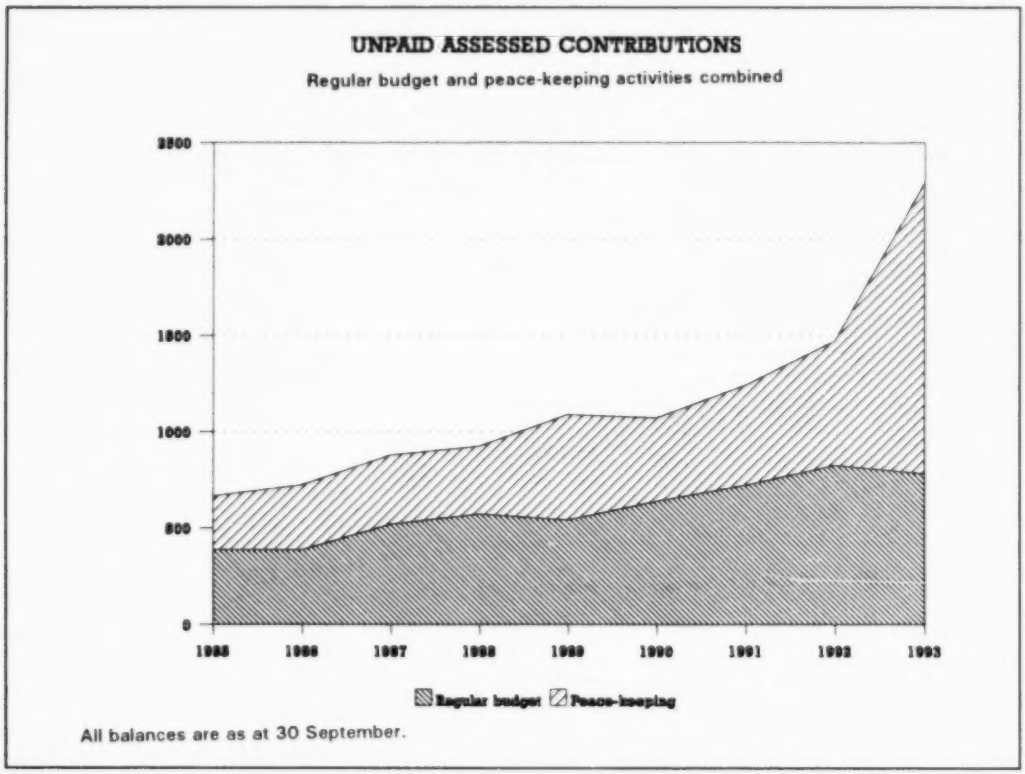
c/ Includes UNAMIC.

12. The foregoing table shows that assessments levied for peace-keeping operations since the start of the forty-seventh session of the General Assembly in September 1992 are two-and-one-half times the 1993 assessment for the regular budget. The unpaid balance at 30 September 1993 is more than double the unpaid balance for peace-keeping a year ago and is also almost double the amount due for the regular budget.

13. A factor contributing to the magnitude of the unpaid assessments at 30 September 1993 is the fact that, as noted in the table above, assessments in respect of eight of the operations, and totalling $708.4 million, were issued only in September 1993, immediately following action by the resumed forty-seventh session of the General Assembly.

C. Overall

14. The overall level of outstanding assessed contributions to the regular budget and for assessed peace-keeping operations exceeded two billion dollars at 30 September 1993. The continuing increase in unpaid contributions is illustrated below:



15. Annex II to the present report provides a listing of the outstanding contributions from Member States, totalling $2,286.2 million at 30 September 1993. At the time of preparation of the present report, contributions received in the first two weeks of October totalled $593.7 million (regular budget $235.8 million, peace-keeping $357.9 million). At 14 October 1993, therefore, the total amount unpaid was $1,692.5 million (regular budget $548 million, peace-keeping $1,144.5 million). Updated reports on the status of contributions will be made available to the General Assembly as the forty-eighth session proceeds.

IV. THE CASH FLOW SITUATION OF THE ORGANIZATION

16. The cash flow situation of the Organization remains critical. In his last report to the General Assembly (A/C.5/47/13/Add.1 of 24 June 1993), the Secretary-General noted that the only solution was for Member States to improve their payment patterns above those then foreseen. In this connection, after cash balances had declined further in July and August, resulting in cash depletion, certain Member States made payments in September in amounts larger than had been expected. Concerted efforts will continue to be needed in the balance of the year if cash depletion is not to occur again.

17. Annex III contains a comparison, month by month, of regular budget receipts and disbursements over the past five years. It shows that available cash balances in the combined General Fund (comprising the regular budget, the Special Account and the Working Capital Fund) vary widely from month to month. Usable cash balances at the end of a month are often insufficient to meet the needs of the following month. In 1993 cash was depleted at the beginning of the year and again in August. Borrowing from peace-keeping funds was required for a total of 46 days in January and August/September, with a maximum amount of $15 million. Cash balances were minimal in March and September and are expected to be so again in December. In only four months of the year was there sufficient cash on hand to meet the requirements of the following month in full.

18. As regards peace-keeping, accurate cash flow projections for all but the most stable of operations are virtually impossible to make with any degree of accuracy. Several of the missions are breaking new ground for the Organization; operational requirements are subject to constant change, leading to budgetary and cash flow variances; and experience has shown that the pattern of payments by Member States is not susceptible to accurate forecasting. Consequently, no attempt is made to project peace-keeping cash flow for the balance of the year.

19. In practice, the collection of peace-keeping contributions has fallen far short of requirements. Cash management, therefore, has been dominated by the need to maintain sufficient funds on hand to meet immediate operational needs. As a result, payments to troop-contributing countries have inevitably been delayed.

20. Not every peace-keeping operation was fully solvent throughout the year, even after delaying payments to troop-contributing countries. Five of the operations, in Angola (UNAVEM), El Salvador (ONUSAL), Iraq/Kuwait (UNIKOM), Cambodia (UNTAC) and the former Yugoslavia (UNPROFOR), have had to borrow funds at one time or another during the year, as follows:

	Number of days of borrowing required	Maximum amount (Millions of dollars)
UNAVEM	273	40
ONUSAL	233	10
UNIKOM	156	12
UNTAC	88	63
UNPROFOR	5	5

21. The funds borrowed to meet the above needs (which in the case of UNAVEM have persisted throughout the year) came from the Peace-keeping Reserve Fund, from the regular budget (at a time when funds were available) and from two completed missions, Namibia (UNTAG) and Iran/Iraq (UNIIMOG), both of which have cash temporarily available pending the settlement of outstanding obligations and claims. Repayments were made as soon as funds became available. At 30 September, a total amount of $80.7 million was owed by UNAVEM, ONUSAL and UNTAC to the Peace-keeping Reserve Fund, UNTAG and UNIIMOG.

22. Some of the causes of the financial difficulties demonstrated in the present section of the report are discussed in more detail in the following section.

V. ADDITIONAL ELEMENTS RELATING TO FINANCING

23. In paragraph 3 of its resolution 47/215, the General Assembly invited the Secretary-General to provide information on possible additional elements that would enable Member States to be fully apprised of the various aspects of the financing of United Nations activities. In response, the Secretary-General proposes to draw attention to:

(a) The situation regarding assessments;

(b) The reserves of the Organization;

(c) The situation regarding troop-contributing countries.

A. The situation regarding assessments

24. There has been an increasing trend in recent months whereby the Secretary-General is authorized to incur peace-keeping expenditures, but is not concurrently given the corresponding authority immediately to levy assessments on Member States. The result is to put increased strain on the Organization's reserves, thereby rendering its financial situation even more difficult.

25. The problem is attributable in large part to the difficulty in compressing the process of budget preparation and review of 11 active peace-keeping operations (by the Secretariat, the Advisory Committee on Administrative and Budgetary Questions and the General Assembly) into a very short time-frame. This is particularly true when the budget for a new mandate period must be built upon the results of a performance report of an expiring mandate period and data

at the required level of quality are not readily available. Under the circumstances, the Secretary-General is frequently authorized to maintain the operation at a certain approved level, while appropriations, assessments and collections from Member States follow later. Issues related to financing of peace-keeping, including the question of timing, have been raised by the Advisory Committee in its report on administrative and budgetary aspects of the financing of United Nations peace-keeping operations (A/47/990), which has been endorsed by the General Assembly. The Secretary-General is to address the issue at the current session under agenda item 138.

26. Further pressure was placed on the financial reserves of the Organization by the pattern of assessments outlined below. In each case, authority to assess was granted by the General Assembly in mid-September 1993, considerably after the start of the period to which the assessment related, and the issuance of the letters of assessment took additional time:

	Date of assessment letter	Period in 1993 covered
UNPROFOR	16 September	April to September
UNOSOM	20 September	May to October
UNTAC	22 September	May to August
ONUSAL	23 September	June to November
UNIKOM	27 September	May to October
ONUMOZ	28 September	July to October
UNFICYP	29 September	June to December
UNAVEM	30 September	March to September

27. An additional factor adding to the complications of peace-keeping assessments and tending to exacerbate the cash flow problem is the relatively short period covered by each assessment. Uncertainties related to each operation result in short mandate periods as well as wide variations in budgeted and assessed levels. One result of the short periods of assessment, however, has been a considerable increase in the number of assessment letters. During the year ended 30 September 1993, it is estimated that over 4,250 assessment letters were issued, reflecting 24 different assessment periods for active peace-keeping operations and for the regular budget.

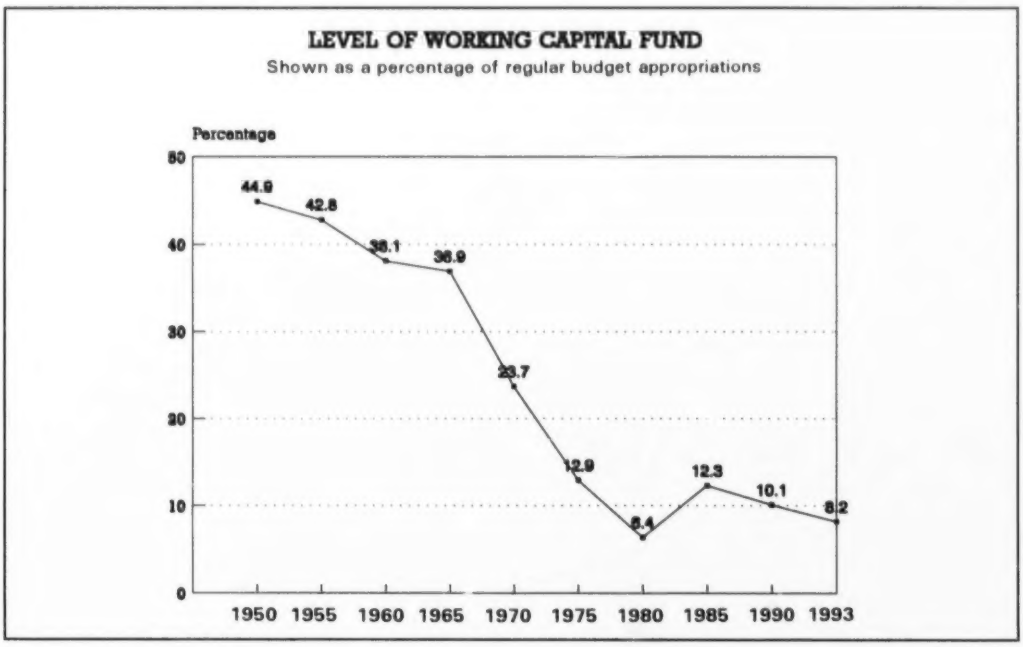
28. It should be noted that assessments have not been made beyond August 1993 for UNTAC, beyond September 1993 for UNAVEM and UNPROFOR or beyond October 1993 for UNOSOM and ONUMOZ. Should the Security Council extend the mandates of some or all of the missions, substantial additional assessments will be required for peace-keeping operations before the end of the year.

B. The reserves of the Organization

29. The financial reserves placed at the disposal of the Organization amount to $672.6 million. The main elements of the reserves, which are described in annex IV, are the Working Capital Fund, the Special Account, certain amounts of budgetary surpluses that have been retained as a result of the suspension of financial regulations and the Peace-keeping Reserve Fund.

30. At 30 September 1993 unpaid assessed contributions amounted to over $2,200 million, an amount that is far in excess of the available reserves. When unpaid contributions exceed reserves to this extent, there is insufficient cash to meet cash needs for the remainder of each current assessment period (e.g. until the end of the year in the regular budget), debts cannot be paid in full, including the debt to troop-contributing countries, and, of course, there is no cash to replenish the reserves in full. The gap between the reserves and the total amount owing illustrates clearly the financial difficulties of the Organization.

31. While the Working Capital Fund is the primary source of reserve capital in respect of the regular budget, its level ($100 million, less amounts required to meet unforeseen expenditures) has not been changed since 1982. The level of the Fund currently authorized is equivalent to 8.2 per cent of the regular budget appropriation for 1993. This constitutes a funding capacity for only one month of expenditures. If peace-keeping is added, the Working Capital Fund represents only 2.6 per cent. In 1963, when the level of the Fund was raised from $25 million to $40 million, that level rose from 29 per cent of regular budget expenditures to 43 per cent. In 1981, the Working Capital Fund was still at a level of $40 million, but at that time represented only 6 per cent of the regular budget expenditures. It was consequently increased to its present level of $100 million, which in 1982 represented 13.3 per cent of regular budget expenditures. The table below shows the evolution of the Working Capital Fund as a percentage of regular budget expenditures:



32. In an earlier report to the General Assembly (A/46/600/Add.1), the Secretary-General proposed that the Working Capital Fund should be set at a higher level, in order to provide an adequate level of financing to the Organization prior to the time at which Member States might reasonably be expected to pay their assessments.

33. Since the beginning of 1993, the Working Capital Fund has been supplemented by the Peace-keeping Reserve Fund. The purpose of this Fund is to provide a cash flow mechanism to finance unforeseen and extraordinary expenses related to peace-keeping missions and to finance budgetary appropriations, including start-up costs, approved by the General Assembly for new, expanded or renewed peace-keeping operations pending the collection of assessed contributions. Its level has been set at $150 million, to be financed in part by transfer of balances from two completed peace-keeping missions (UNTAG and UNIIMOG) and in part by transfer from unused balances from the biennium 1986-1987 in the General Fund (regular budget).

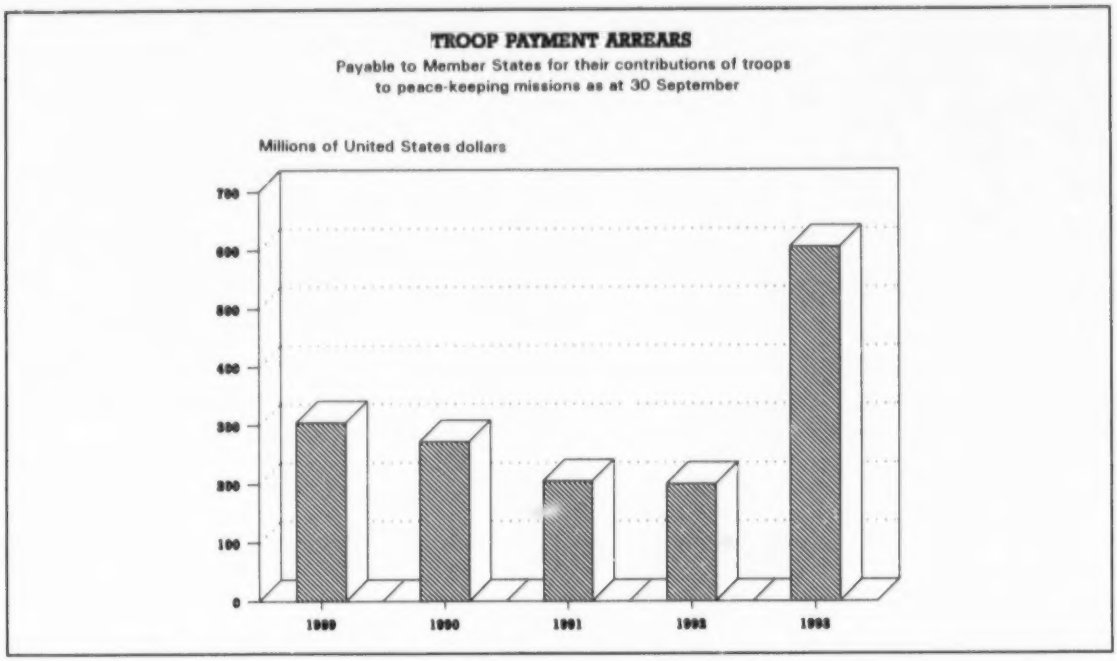
34. At 30 September 1993, cash had been transferred from UNTAG and UNIIMOG balances to the extent of $64.2 million. Interest income in an amount of $0.4 million had also been earned. Against this total, the Fund had been used to provide interim cash flow facilities for three ongoing peace-keeping missions (ONUSAL, UNAVEM and UNTAC), which otherwise would have incurred cash depletion. The amounts loaned for that purpose amounted to $59.7 million, leaving a cash balance of $4.9 million in the Peace-keeping Reserve Fund.

35. It should be noted that, as at 30 September 1993, the General Fund was not yet in a position to transfer the amount of $85.8 million to the Peace-keeping Reserve Fund from the unused balances mentioned in paragraph 33, owing to lack of liquid resources in the General Fund. This transfer can be made only when the liquidity situation in the General Fund permits.

36. The Working Capital Fund and the Peace-keeping Reserve Fund, at their present effective levels, together provide funding equivalent to 4.3 per cent of combined regular budget and peace-keeping appropriations. This corresponds to just over two weeks of expenditures.

C. The situation regarding troop-contributing countries

37. Both the low level of reserves available and the delays in the assessment and collection of contributions from Member States for peace-keeping operations have resulted in certain operations being unable to meet their obligations. At 30 September 1993, unpaid debts to Member States who have participated in United Nations peace-keeping operations under agreements that provided for reimbursements by the Organization for the services rendered, mainly for the provision of troops, amount to some $605 million. This amount is considerably in excess of the amount due at the same date in previous years, as may be seen from the following table. This demonstrates yet again that the troop-contributing countries continue to bear the burden of the effect of the shortfall in payment of assessed contributions for peace-keeping operations. However, the Secretary-General anticipates that he will be able to make certain payments to troop-contributing countries in the coming weeks as a result of contributions recently received.



VI. CONCLUSION

38. During 1993, aware that the United Nations was required to operate on an unprecedented scale without adequate reserves and that delays in the payment of contributions might have a crippling effect on the Organization's capacity to continue its operations, the Secretary-General has personally intervened at high levels to seek timely payments from Member States. He has also addressed the General Assembly, warning of the dire effects that would follow should the Organization run out of money.

39. The volume and complexity of United Nations operations, both in respect of the regular budget and on account of peace-keeping, are now so great that there are few, if any, contingency measures that could be taken to substitute for the single operational imperative of United Nations financing, namely, that Member States must pay their assessed contributions in full and on time.

ANNEX I

Status of contributions to the United Nations regular budget for 1993 as at 30 September 1993

(United States dollars)

Member State	1993 scale of assessments (%)	Contributions payable as at 1 January 1993			Collections in 1993 ($)	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)		Prior years ($)	Current year ($)	Total outstanding ($)
Afghanistan	0.01	0	102,051	102,051	0	0	102,051	102,051
Albania	0.01	0	102,051	102,051	0	0	102,051	102,051
Algeria	0.16	0	1,632,818	1,632,818	1,632,818	0	0	0
Angola	0.01	177,569	102,051	279,620	0	177,569	102,051	279,620
Antigua and Barbuda	0.01	164,700	102,051	266,751	116,751	47,949	102,051	150,000
Argentina	0.57	0	5,816,914	5,816,914	5,700,000	0	116,914	116,914
Armenia	0.13	960,193	1,326,665	2,286,858	960,193	0	1,326,665	1,326,665
Australia	1.51	0	15,409,719	15,409,719	15,409,719	0	0	0
Austria	0.75	0	7,653,834	7,653,834	7,653,834	0	0	0
Azerbaijan	0.22	1,624,943	2,245,124	3,870,067	0	1,624,943	2,245,124	3,870,067
Bahamas	0.02	173,994	204,102	378,096	284,401	0	93,695	93,695
Bahrain	0.03	0	306,154	306,154	306,154	0	0	0
Bangladesh	0.01	0	102,051	102,051	102,051	0	0	0
Barbados	0.01	0	102,051	102,051	51,026	0	51,025	51,025
Belarus	0.48	4,553,079	4,898,454	9,451,533	3,500,000	1,053,079	4,898,454	5,951,533
Belgium	1.06	0	10,817,419	10,817,419	10,817,419	0	0	0
Belize	0.01	0	102,051	102,051	102,051	0	0	0
Benin	0.01	121,365	102,051	223,416	0	121,365	102,051	223,416
Bhutan	0.01	0	102,051	102,051	0	0	102,051	102,051
Bolivia	0.01	0	102,051	102,051	0	0	102,051	102,051
Bosnia and Herzegovina	0.04	229,790	408,205	637,995	0	229,790	408,205	637,995
Botswana	0.01	0	102,051	102,051	102,051	0	0	0
Brazil	1.59	29,016,698	16,226,128	45,242,826	29,016,698	0	16,226,128	16,226,128
Brunei Darussalam	0.03	0	306,154	306,154	306,154	0	0	0
Bulgaria	0.13	0	1,326,665	1,326,665	0	0	1,326,665	1,326,665
Burkina Faso	0.01	282,250	102,051	384,301	88,486	193,764	102,051	295,815
Burundi	0.01	116,771	102,051	218,822	83,378	33,393	102,051	135,444
Cambodia	0.01	315,214	102,051	417,265	160,600	154,614	102,051	256,665
Cameroon	0.01	98,482	102,051	200,533	0	98,482	102,051	200,533
Canada	3.11	0	31,743,607	31,743,607	31,743,607	0	0	0
Cape Verde	0.01	79,380	102,051	181,431	0	79,380	102,051	181,431
Central African Republic	0.01	234,774	102,051	336,825	0	234,774	102,051	336,825
Chad	0.01	249,356	102,051	351,407	0	249,356	102,051	351,407
Chile	0.08	700,000	816,409	1,516,409	200,009	499,991	816,409	1,316,400
China	0.77	0	7,857,936	7,857,936	7,857,936	0	0	0
Colombia	0.13	0	1,326,665	1,326,665	1,326,665	0	0	0
Comoros	0.01	211,031	102,051	313,082	0	211,031	102,051	313,082
Congo	0.01	129,365	102,051	231,416	0	129,365	102,051	231,416
Costa Rica	0.01	235,487	102,051	337,538	70,497	164,990	102,051	267,041
Côte d'Ivoire	0.02	196,962	204,102	401,064	0	196,962	204,102	401,064
Croatia	0.13	746,817	1,326,665	2,073,482	132,651	614,166	1,326,665	1,940,831
Cuba	0.09	1,079,144	918,460	1,997,604	900,100	179,044	918,460	1,097,504
Cyprus	0.02	0	204,102	204,102	204,102	0	0	0
Democratic People's Republic of Korea	0.05	0	510,256	510,256	0	0	510,256	510,256
Denmark	0.65	0	6,633,323	6,633,323	6,633,323	0	0	0

Member State	1993 scale of assessments (%)	Contributions payable as at 1 January 1993			Collections in 1993 ($)	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)		Prior years ($)	Current year ($)	Total outstanding ($)
Djibouti	0.01	164,923	102,051	266,974	50,000	114,923	102,051	216,974
Dominica	0.01	12,770	102,051	114,821	10,000	2,770	102,051	104,821
Dominican Republic	0.02	653,678	204,102	857,780	0	653,678	204,102	857,780
Ecuador	0.03	236,117	306,154	542,271	44,456	191,661	306,154	497,815
Egypt	0.07	0	714,357	714,357	714,357	0	0	0
El Salvador	0.01	135,374	102,051	237,425	99,774	35,600	102,051	137,651
Equatorial Guinea	0.01	209,373	102,051	311,424	0	209,373	102,051	311,424
Estonia	0.07	756,033	714,357	1,470,390	20,000	736,033	714,357	1,450,390
Ethiopia	0.01	0	102,051	102,051	102,051	0	0	0
Fiji	0.01	0	102,051	102,051	102,051	0	0	0
Finland	0.57	0	5,816,914	5,816,914	5,816,914	0	0	0
France	6.00	0	61,230,672	61,230,672	61,230,672	0	0	0
Gabon	0.02	0	204,102	204,102	0	0	204,102	204,102
Gambia	0.01	231,725	102,051	333,776	0	231,725	102,051	333,776
Georgia	0.21	861,712	2,143,073	3,004,785	0	861,712	2,143,073	3,004,785
Germany	8.93	0	91,131,650	91,131,650	91,131,650	0	0	0
Ghana	0.01	0	102,051	102,051	102,051	0	0	0
Greece	0.35	0	3,571,790	3,571,790	3,571,790	0	0	0
Grenada	0.01	191,700	102,051	293,751	0	191,700	102,051	293,751
Guatemala	0.02	536,526	204,102	740,628	155,100	381,426	204,102	585,528
Guinea	0.01	32,439	102,051	134,490	79,870	0	54,620	54,620
Guinea-Bissau	0.01	269,700	102,051	371,751	50,000	219,700	102,051	321,751
Guyana	0.01	0	102,051	102,051	0	0	102,051	102,051
Haiti	0.01	268,908	102,051	370,959	75,000	193,908	102,051	295,959
Honduras	0.01	98,415	102,051	200,466	60,010	38,405	102,051	140,456
Hungary	0.18	1,115,853	1,836,921	2,952,774	2,952,774	0	0	0
Iceland	0.03	0	306,154	306,154	306,154	0	0	0
India	0.36	1,729,234	3,673,841	5,403,075	3,674,938	0	1,728,137	1,728,137
Indonesia	0.16	0	1,632,818	1,632,818	1,632,818	0	0	0
Iran (Islamic Republic of)	0.77	7,583,066	7,857,936	15,441,002	7,000,000	583,066	7,857,936	8,441,002
Iraq	0.13	0	1,326,665	1,326,665	0	0	1,326,665	1,326,665
Ireland	0.18	0	1,836,921	1,836,921	1,836,921	0	0	0
Israel	0.23	4,214,210	2,347,175	6,561,385	1,896,915	2,317,295	2,347,175	4,664,470
Italy	4.29	0	43,779,930	43,779,930	43,779,930	0	0	0
Jamaica	0.01	144,547	102,051	246,598	106,051	38,496	102,051	140,547
Japan	12.45	0	127,053,643	127,053,643	127,053,643	0	0	0
Jordan	0.01	0	102,051	102,051	102,051	0	0	0
Kazakhstan	0.35	2,585,136	3,571,790	6,156,926	100,000	2,485,136	3,571,790	6,056,926
Kenya	0.01	231,748	102,051	333,799	157,254	74,494	102,051	176,545
Kuwait	0.25	0	2,551,278	2,551,278	2,551,278	0	0	0
Kyrgyzstan	0.06	443,166	612,307	1,055,473	0	443,166	612,307	1,055,473
Lao People's Democratic Republic	0.01	0	102,051	102,051	0	0	102,051	102,051
Latvia	0.13	1,408,348	1,326,665	2,735,013	0	1,408,348	1,326,665	2,735,013
Lebanon	0.01	190,613	102,051	292,664	0	190,613	102,051	292,664
Lesotho	0.01	0	102,051	102,051	102,051	0	0	0

Member State	1993 scale of assessments (%)	Contributions payable as at 1 January 1993			Collections in 1993 ($)	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)		Prior years ($)	Current year ($)	Total outstanding ($)
Liberia	0.01	239,294	102,051	341,345	0	239,294	102,051	341,345
Libyan Arab Jamahiriya	0.24	2,883,226	2,449,227	5,332,453	0	2,883,226	2,449,227	5,332,453
Liechtenstein	0.01	0	102,051	102,051	102,051	0	0	0
Lithuania	0.15	1,539,788	1,530,767	3,070,555	0	1,539,788	1,530,767	3,070,555
Luxembourg	0.06	0	612,307	612,307	612,307	0	0	0
Madagascar	0.01	70,511	102,051	172,562	0	70,511	102,051	172,562
Malawi	0.01	78,482	102,051	180,533	0	78,482	102,051	180,533
Malaysia	0.12	0	1,224,613	1,224,613	1,224,613	0	0	0
Maldives	0.01	98,482	102,051	200,533	98,482	0	102,051	102,051
Mali	0.01	273,702	102,051	375,753	71,556	202,146	102,051	304,197
Malta	0.01	0	102,051	102,051	102,051	0	0	0
Marshall Islands	0.01	0	102,051	102,051	0	0	102,051	102,051
Mauritania	0.01	198,609	102,051	300,660	111,679	86,930	102,051	188,981
Mauritius	0.01	0	102,051	102,051	102,051	0	0	0
Mexico	0.88	0	8,980,498	8,980,498	8,980,498	0	0	0
Micronesia (Federated States of)	0.01	0	102,051	102,051	102,051	0	0	0
Mongolia	0.01	98,482	102,051	200,533	102,051	0	98,482	98,482
Morocco	0.03	12,301	306,154	318,455	0	12,301	306,154	318,455
Mozambique	0.01	76,742	102,051	178,793	102,051	0	76,742	76,742
Myanmar	0.01	0	102,051	102,051	102,051	0	0	0
Namibia	0.01	0	102,051	102,051	102,051	0	0	0
Nepal	0.01	0	102,051	102,051	102,051	0	0	0
Netherlands	1.50	0	15,307,668	15,307,668	15,307,668	0	0	0
New Zealand	0.24	0	2,449,227	2,449,227	2,449,227	0	0	0
Nicaragua	0.01	145,196	102,051	247,247	0	145,196	102,051	247,247
Niger	0.01	250,103	102,051	352,154	150,000	100,103	102,051	202,154
Nigeria	0.20	2,793,634	2,041,023	4,834,657	2,793,634	0	2,041,023	2,041,023
Norway	0.55	0	5,612,811	5,612,811	5,612,811	0	0	0
Oman	0.03	0	306,154	306,154	306,154	0	0	0
Pakistan	0.06	0	612,307	612,307	612,307	0	0	0
Panama	0.02	505,189	204,102	709,291	463,644	41,545	204,102	245,647
Papua New Guinea	0.01	0	102,051	102,051	102,051	0	0	0
Paraguay	0.02	186,962	204,102	391,064	0	186,962	204,102	391,064
Peru	0.06	1,133,688	612,307	1,745,995	909,414	224,274	612,307	836,581
Philippines	0.07	394,802	714,357	1,109,159	1,109,159	0	0	0
Poland	0.47	0	4,796,403	4,796,403	4,796,403	0	0	0
Portugal	0.20	0	2,041,023	2,041,023	2,041,023	0	0	0
Qatar	0.05	722,733	510,256	1,232,989	977,861	0	255,128	255,128
Republic of Korea	0.69	1,500,000	7,041,527	8,541,527	5,100,000	0	3,441,527	3,441,527
Republic of Moldova	0.15	1,107,916	1,530,767	2,638,683	0	1,107,916	1,530,767	2,638,683
Romania	0.17	1,674,183	1,734,869	3,409,052	1,300,000	374,183	1,734,869	2,109,052
Russian Federation	6.71	95,989,202 a/	68,476,301	164,465,503	116,006,035	0	48,459,468	48,459,468
Rwanda	0.01	151,184	102,051	253,235	154,323	0	98,912	98,912
Saint Kitts and Nevis	0.01	176,821	102,051	278,872	100,000	76,821	102,051	178,872
Saint Lucia	0.01	0	102,051	102,051	102,051	0	0	0

Member State	1993 scale of assessments (%)	Contributions payable as at 1 January 1993			Collections in 1993 ($)	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)		Prior years ($)	Current year ($)	Total outstanding ($)
Saint Vincent and the Grenadines	0.01	54,754	102,051	156,805	72,414	0	84,391	84,391
Samoa	0.01	0	102,051	102,051	43,673	0	58,378	58,378
San Marino	0.01	0	102,051	102,051	102,051	0	0	0
Sao Tome and Principe	0.01	256,667	102,051	358,718	0	256,667	102,051	358,718
Saudi Arabia	0.96	0	9,796,908	9,796,908	0	0	9,796,908	9,796,908
Senegal	0.01	268,491	102,051	370,542	200,227	68,264	102,051	170,315
Seychelles	0.01	98,482	102,051	200,533	28,000	70,482	102,051	172,533
Sierra Leone	0.01	242,903	102,051	344,954	75,100	167,803	102,051	269,854
Singapore	0.12	0	1,224,613	1,224,613	1,224,613	0	0	0
Slovenia	0.09	517,027	918,460	1,435,487	1,435,487	0	0	0
Solomon Islands	0.01	180,984	102,051	283,035	0	180,984	102,051	283,035
Somalia	0.01	275,481	102,051	377,532	0	275,481	102,051	377,532
South Africa	0.41	49,044,904	4,184,096	53,229,000	0	49,044,904	4,184,096	53,229,000
Spain	1.98	0	20,206,121	20,206,121	20,206,121	0	0	0
Sri Lanka	0.01	0	102,051	102,051	102,051	0	0	0
Sudan	0.01	71,005	102,051	173,056	71,005	0	102,051	102,051
Suriname	0.01	190,613	102,051	292,664	50,000	140,613	102,051	242,664
Swaziland	0.01	16,823	102,051	118,874	16,823	0	102,051	102,051
Sweden	1.11	0	11,327,675	11,327,675	11,327,675	0	0	0
Syrian Arab Republic	0.04	0	408,205	408,205	0	0	408,205	408,205
Tajikistan	0.05	369,305	510,256	879,561	0	369,305	510,256	879,561
Thailand	0.11	0	1,122,562	1,122,562	1,122,562	0	0	0
Togo	0.01	98,481	102,051	200,532	0	98,481	102,051	200,532
Trinidad and Tobago	0.05	236,013	510,256	746,269	0	236,013	510,256	746,269
Tunisia	0.03	0	306,154	306,154	306,154	0	0	0
Turkey	0.27	3,078,246	2,768,430	5,846,676	3,000,000	78,246	2,768,430	2,846,676
Turkmenistan	0.06	443,166	612,307	1,055,473	0	443,166	612,307	1,055,473
Uganda	0.01	173,886	102,051	275,937	87,097	86,789	102,051	188,840
Ukraine	1.87	17,308,974	19,083,559	36,392,533	6,490,299	10,818,675	19,083,559	29,902,234
United Arab Emirates	0.21	0	2,143,073	2,143,073	2,143,073	0	0	0
United Kingdom of Great Britain and Northern Ireland	5.02	0	51,229,662	51,229,662	51,229,662	0	0	0
United Republic of Tanzania	0.01	98,482	102,051	200,533	0	98,482	102,051	200,533
United States of America	25.00	239,531,646	309,922,958	549,454,604	31,806,000	207,725,646	309,922,958	517,648,604
Uruguay	0.04	393,925	408,205	802,130	393,925	0	408,205	408,205
Uzbekistan	0.26	1,920,387	2,653,329	4,573,716	216,406	1,703,981	2,653,329	4,357,310
Vanuatu	0.01	98,482	102,051	200,533	0	98,482	102,051	200,533
Venezuela	0.49	0	5,000,505	5,000,505	0	0	5,000,505	5,000,505
Viet Nam	0.01	0	102,051	102,051	0	0	102,051	102,051
Yemen	0.01	179,764	102,051	281,815	82,983	96,781	102,051	198,832
Yugoslavia	0.16	6,690,598 a/	1,632,818	8,323,416	0	6,690,598	1,632,818	8,323,416
Zaire	0.01	98,381	102,051	200,432	0	98,381	102,051	200,432
Zambia	0.01	25,037	102,051	127,088	0	25,037	102,051	127,088
Zimbabwe	0.01	88,482	102,051	190,533	190,533	0	0	0
Total	99.48 b/	500,355,299	1,070,018,454	1,570,373,753	786,566,491 c/	304,140,174	479,667,088	783,807,262

(Footnotes on following page)

(Footnotes to annex)

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a/ The beginning balances of the Russian Federation, the Federal Republic of Yugoslavia and the relevant new Member States for 1991 and 1992 have been adjusted in accordance with General Assembly decision 47/456 of 23 December 1992 (see annex I and annex XVI of ST/ADM/SGR.B/417).

b/ The scale of assessments for 1993 has been reduced from 100.03 to 99.48 owing to the dissolution of the Czech and Slovak Federal Republic effective 31 December 1992.

c/ Includes $61,000, $31,743,607, $439,648 and $2,000,000 received from Algeria, Canada, Colombia and Kuwait, respectively, in 1992 towards the 1993 assessment and $5,341 that had been held in the suspense account in favour of Papua New Guinea.

ANNEX II

Outstanding contributions to the regular budget and peace-keeping operations as at 30 September 1993 a/

(Thousands of United States dollars)

Regular budget				Peace-keeping				Grand total		
Member State	Prior periods	Current period	Total	Member State	Prior periods	Current period b/	Total	Member State	Prior periods	Current period	Total as at 30/9/93
United States of America	207,726	309,923	517,649	United States of America	3,769	484,337	488,106	United States of America	211,495	794,260	1,005,755
South Africa	49,045	4,184	53,229	Russian Federation	269,831	207,324	477,155	Russian Federation	269,831	255,783	525,615
Russian Federation	0	48,459	48,459	Germany	1,464	76,350	77,814 c/	Ukraine	41,534	61,753	103,287
Ukraine	10,819	19,084	29,902	Ukraine	30,715	42,670	73,385	South Africa	71,823	14,064	85,887
Brazil	0	16,226	16,226	France	0	55,115	55,115	Germany	1,464	76,350	77,814
Saudi Arabia	0	9,797	9,797	United Kingdom	0	43,695	43,695	France	0	55,115	55,115
Iran (Islamic Republic of)	583	7,858	8,441	Spain	0	35,326	35,326	United Kingdom	0	43,695	43,695
Yugoslavia	6,691	1,633	8,323	Italy	0	35,083	35,083	Spain	0	35,326	35,326
Kazakhstan	2,485	3,572	6,057	South Africa	22,778	9,880	32,658	Italy	0	35,083	35,083
Belarus	1,053	4,898	5,952	Belarus	8,620	10,977	19,598	Belarus	9,673	15,876	25,549
Libyan Arab Jamahiriya	2,883	2,449	5,332	Poland	11,066	2,249	13,316	Brazil	32	23,827	23,859
Venezuela	0	5,001	5,001	Australia	0	10,714	10,714	Iran (Islamic Republic of)	4,253	11,877	16,130
Israel	2,317	2,347	4,664	Netherlands	0	10,530	10,530	Saudi Arabia	1,512	14,424	15,936
Uzbekistan	1,704	2,653	4,357	Czechoslovakia d/	8,901	0	8,901	Poland	11,066	2,249	13,316
Azerbaijan	1,625	2,245	3,870	Belgium	0	8,284	8,284	Australia	0	10,714	10,714
Republic of Korea	0	3,442	3,442	Iran (Islamic Republic of)	3,670	4,019	7,689	Netherlands	0	10,530	10,530
Lithuania	1,540	1,531	3,071	Brazil	32	7,601	7,633	Yugoslavia	7,926	2,558	10,484
Georgia	862	2,143	3,005	Sweden	0	7,077	7,077	Libyan Arab Jamahiriya	5,430	3,606	9,036
Turkey	78	2,768	2,847	China	0	6,900	6,900	Czechoslovakia d/	8,901	0	8,901
Latvia	1,408	1,327	2,735	Saudi Arabia	1,512	4,627	6,139	Kazakhstan	3,483	5,038	8,521
Republic of Moldova	1,108	1,531	2,639	Austria	0	5,321	5,321	Venezuela	1,060	7,330	8,390
Romania	374	1,735	2,109	Finland	0	4,044	4,044	Belgium	0	8,284	8,284
Nigeria	0	2,041	2,041	Norway	0	3,860	3,860	Sweden	0	7,077	7,077
Croatia	614	1,327	1,941	Denmark	0	3,755	3,755	China	0	6,900	6,900
India	0	1,728	1,728	Libyan Arab Jamahiriya	2,546	1,157	3,703	Uzbekistan	2,445	3,743	6,188
Estonia	736	714	1,450	Mexico	63	3,372	3,434	Israel	2,445	3,253	5,697
Iraq	0	1,327	1,327	Venezuela	1,060	2,330	3,390	Azerbaijan	2,252	3,167	5,419
Bulgaria	0	1,327	1,327	Kazakhstan	998	1,466	2,464	Austria	0	5,321	5,321
Armenia	0	1,327	1,327	United Arab Emirates	1,289	1,012	2,301	Republic of Korea	0	4,895	4,895
Chile	500	816	1,316	Argentina	123	2,058	2,181	Lithuania	2,119	2,162	4,281
Cuba	179	918	1,098	Yugoslavia	1,235	925	2,160	Georgia	1,209	3,017	4,226
Turkmenistan	443	612	1,055	Uzbekistan	741	1,089	1,831	Turkey	414	3,810	4,224
Kyrgyzstan	443	612	1,055	Iraq	1,195	627	1,822	Finland	0	4,044	4,044
Tajikistan	369	510	880	Azerbaijan	627	922	1,549	Norway	0	3,860	3,860
Dominican Republic	654	204	858	Republic of Korea	0	1,453	1,453	Latvia	1,910	1,874	3,784
Peru	224	612	837	Turkey	336	1,042	1,377	Denmark	0	3,755	3,755
Trinidad and Tobago	236	510	746	Romania	536	819	1,355	Republic of Moldova	1,536	2,159	3,695
Bosnia and Herzegovina	230	408	638	Georgia	347	874	1,221	Romania	910	2,554	3,464
Guatemala	381	204	586	Lithuania	579	632	1,211	Mexico	63	3,372	3,434
Dem. People's Rep. of Korea	0	510	510	Republic of Moldova	428	628	1,056	Iraq	1,195	1,953	3,149
Ecuador	192	306	498	Latvia	502	547	1,049	Croatia	907	1,869	2,776
Syrian Arab Republic	0	408	408	Israel	128	905	1,033	India	0	2,547	2,547
Uruguay	0	408	408	Hungary	707	314	1,021	Nigeria	0	2,391	2,391
Côte d'Ivoire	197	204	401	Bulgaria	496	496	992	Bulgaria	496	1,823	2,319
Paraguay	187	204	391	Armenia	371	545	915	United Arab Emirates	1,289	1,012	2,301
Somalia	275	102	378	Indonesia	142	756	899	Argentina	123	2,175	2,298
Sao Tome and Principe	257	102	359	Croatia	293	543	836	Armenia	371	1,871	2,242
Chad	249	102	351	India	0	819	819	Estonia	1,006	1,009	2,015
Liberia	239	102	341	Algeria	3	765	768	Chile	744	1,202	1,946
Central African Republic	235	102	337	Portugal	0	763	763	Cuba	500	1,345	1,845
Gambia	232	102	334	Peru	466	289	755	Peru	690	901	1,592

Member State	Regular budget			Member State	Peace-keeping			Member State	Grand total		
	Prior periods	Current period	Total		Prior periods	Current period b/	Total		Prior periods	Current period	Total as at 30/9/93
Guinea-Bissau	220	102	322	Cuba	321	426	747	Kyrgyzstan	614	864	1,478
Morocco	12	306	318	Ireland	0	662	662	Turkmenistan	614	864	1,478
Comoros	211	102	313	Chile	244	386	630	Trinidad and Tobago	522	751	1,274
Equatorial Guinea	209	102	311	Syrian Arab Republic	374	193	567	Tajikistan	512	720	1,232
Mali	202	102	304	Estonia	270	295	565	Dominican Republic	900	300	1,201
Haiti	194	102	296	New Zealand	0	545	545	Hungary	707	314	1,021
Burkina Faso	194	102	296	Greece	0	542	542	Syrian Arab Republic	374	601	975
Grenada	192	102	294	Trinidad and Tobago	286	241	527	Indonesia	142	756	899
Lebanon	191	102	293	Luxembourg	0	467	467	Bosnia and Herzegovina	320	575	895
Solomon Islands	181	102	283	Kyrgyzstan	171	251	422	Dem. People's Rep. of Korea	113	751	864
Angola	178	102	280	Turkmenistan	171	251	422	Guatemala	538	300	838
Sierra Leone	168	102	270	Qatar	179	236	415	Algeria	3	765	768
Costa Rica	165	102	267	Iceland	0	367	367	Ecuador	314	451	764
Cambodia	155	102	257	Dem. People's Rep. of Korea	113	241	354	Portugal	0	763	763
Qatar	0	255	255	Tajikistan	143	209	352	Uruguay	128	601	729
Nicaragua	145	102	247	Nigeria	0	350	350	Paraguay	394	300	695
Panama	42	204	246	Philippines	101	248	349	Qatar	179	491	670
Suriname	141	102	243	Dominican Republic	247	96	343	Ireland	0	662	662
Congo	129	102	231	Uruguay	128	193	321	Côte d'Ivoire	295	300	595
Benin	121	102	223	Paraguay	207	96	304	New Zealand	0	545	545
Djibouti	115	102	217	Ecuador	122	145	267	Greece	0	542	542
Gabon	0	204	204	Japan	258	0	258	Liberia	346	150	497
Niger	100	102	202	Bosnia and Herzegovina	90	167	257	Morocco	34	448	482
Cameroon	98	102	201	Guatemala	156	96	253	Luxembourg	0	467	467
United Republic of Tanzania	98	102	201	Kuwait	0	214	214	Central African Republic	322	126	448
Vanuatu	98	102	201	Thailand	0	203	203	Somalia	310	126	436
Togo	98	102	201	Viet Nam	148	48	196	Gambia	299	126	425
Zaire	98	102	200	Côte d'Ivoire	98	96	195	Equatorial Guinea	295	126	421
Yemen	97	102	199	Singapore	0	170	170	Cambodia	269	150	419
Mauritania	87	102	189	Slovenia	0	169	169	Costa Rica	265	150	415
Uganda	87	102	189	Malaysia	0	166	166	Sao Tome and Principe	290	123	412
Cape Verde	79	102	181	Panama	68	96	164	Panama	110	300	410
Malawi	78	102	181	Morocco	21	142	163	Chad	280	126	406
Saint Kitts and Nevis	77	102	179	Cambodia	114	48	162	Comoros	264	126	390
Kenya	74	102	177	Bahamas	62	96	158	Lebanon	233	150	383
Madagascar	71	102	173	Liberia	107	48	155	Congo	232	150	382
Seychelles	70	102	173	Bolivia	106	48	154	Haiti	248	126	375
Senegal	68	102	170	Congo	103	48	151	Sierra Leone	248	126	375
Antigua and Barbuda	48	102	150	Costa Rica	100	48	148	Mali	242	126	368
Jamaica	38	102	141	Albania	97	48	145	Guinea-Bissau	242	126	368
Honduras	38	102	140	El Salvador	97	48	145	Iceland	0	367	367
El Salvador	36	102	138	Pakistan	0	136	136	Burkina Faso	235	126	361
Burundi	33	102	135	Mongolia	79	48	127	Philippines	101	248	349
Zambia	25	102	127	Central African Republic	87	24	111	Solomon Islands	210	126	336
Argentina	0	117	117	Egypt	0	109	109	Grenada	207	126	333
Dominica	3	102	105	Equatorial Guinea	85	24	109	Angola	206	126	332
Lao People's Dem. Republic	0	102	102	Sierra Leone	81	24	105	Gabon	7	299	307
Viet Nam	0	102	102	Mauritania	81	24	105	Benin	178	126	304
Swaziland	0	102	102	Yemen	79	24	103	Yemen	176	126	302
Sudan	0	102	102	Gabon	7	95	103	Suriname	176	126	302
Marshall Islands	0	102	102	Honduras	54	48	102	Nicaragua	155	147	301

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Member State	Regular budget			Member State	Peace-keeping			Member State	Grand total		
	Prior periods	Current period	Total		Prior periods	Current period b/	Total		Prior periods	Current period	Total as at 30/9/93
Afghanistan	0	102	102	Madagascar	52	48	99	Viet Nam	148	150	298
Maldives	0	102	102	Gambia	68	24	92	Mauritania	167	126	294
Bolivia	0	102	102	Lebanon	42	48	90	El Salvador	133	150	283
Guyana	0	102	102	Cyprus	17	72	89	Djibouti	155	126	282
Albania	0	102	102	Zambia	38	48	85	Zaire	130	150	280
Bhutan	0	102	102	Jamaica	34	48	82	Cameroon	130	150	280
Rwanda	0	99	99	Benin	57	24	81	Madagascar	122	150	272
Mongolia	0	98	98	Burundi	56	24	80	Vanuatu	138	126	265
Bahamas	0	94	94	Zaire	32	48	80	Niger	137	126	263
Saint Vincent and the Grenadines	0	84	84	Cameroon	31	48	80	Japan	258	0	258
Mozambique	0	77	77	Haiti	55	24	79	Bolivia	106	150	256
Samoa	0	58	58	Mozambique	53	24	77	Bahamas	62	190	252
Guinea	0	55	55	Comoros	53	24	77	Albania	97	150	247
Barbados	0	51	51	Swaziland	31	46	77	Togo	119	126	245
Netherlands	0	0	0	Marshall Islands	28	48	76	Honduras	92	150	242
Namibia	0	0	0	Brunei Darussalam	6	67	74	United Republic of Tanzania	115	126	242
New Zealand	0	0	0	San Marino	0	71	71	Saint Kitts and Nevis	114	126	240
Norway	0	0	0	Liechtenstein	0	71	71	Uganda	113	126	239
Nepal	0	0	0	Barbados	21	46	67	Cape Verde	107	126	233
Pakistan	0	0	0	Burkina Faso	41	24	65	Malawi	101	126	227
Myanmar	0	0	0	Djibouti	41	24	65	Mongolia	79	147	225
Micronesia (Fed. States of)	0	0	0	Mali	40	24	64	Jamaica	73	150	223
Mexico	0	0	0	Vanuatu	40	24	64	Senegal	90	126	216
Mauritius	0	0	0	Guinea	38	24	62	Burundi	89	126	216
Malta	0	0	0	Saint Kitts and Nevis	37	24	61	Kuwait	0	214	214
Malaysia	0	0	0	Niger	36	24	61	Kenya	95	119	214
United Arab Emirates	0	0	0	Sudan	36	24	61	Zambia	63	150	212
Oman	0	0	0	Suriname	35	24	59	Seychelles	86	126	212
Liechtenstein	0	0	0	Somalia	34	24	58	Thailand	0	203	203
Spain	0	0	0	Saint Vincent and the Grenadines	33	24	57	Swaziland	31	148	179
Slovenia	0	0	0	Guyana	14	42	57	Marshall Islands	28	150	178
United Kingdom	0	0	0	Chad	31	24	55	Singapore	0	170	170
Tunisia	0	0	0	Nicaragua	9	45	54	Slovenia	0	169	169
Thailand	0	0	0	Sao Tome and Principe	33	21	54	Malaysia	0	166	166
Sweden	0	0	0	Solomon Islands	29	24	53	Sudan	36	126	163
Sri Lanka	0	0	0	Angola	28	24	52	Guyana	14	144	159
Papua New Guinea	0	0	0	Tunisia	0	52	52	Antigua and Barbuda	48	109	157
Philippines	0	0	0	Cape Verde	28	24	52	Mozambique	53	101	154
Singapore	0	0	0	Uganda	26	24	50	Maldives	24	126	150
San Marino	0	0	0	Maldives	24	24	48	Afghanistan	23	126	149
Saint Lucia	0	0	0	Rwanda	23	24	47	Rwanda	23	123	146
Portugal	0	0	0	Bahrain	0	47	47	Dominica	18	126	144
Poland	0	0	0	Malawi	23	24	47	Saint Vincent and the Grenadines	33	108	141
Luxembourg	0	0	0	Afghanistan	23	24	47	Pakistan	0	136	136
Finland	0	0	0	Senegal	22	24	46	Lao People's Dem. Republic	3	126	128
Lesotho	0	0	0	Guinea-Bissau	22	24	46	Bhutan	1	123	123
Belize	0	0	0	Belize	21	24	45	Barbados	21	97	118
Belgium	0	0	0	Togo	20	24	45	Guinea	38	79	117
Colombia	0	0	0	Fiji	5	39	44	Egypt	0	109	109
China	0	0	0	Oman	0	44	44	Cyprus	17	72	89
Canada	0	0	0	United Republic of Tanzania	17	24	41	Samoa	1	76	76

Member State	Regular budget: Prior periods	Regular budget: Current period	Regular budget: Total	Member State	Peace-keeping: Prior periods	Peace-keeping: Current period b/	Peace-keeping: Total	Member State	Grand total: Prior periods	Grand total: Current period	Grand total: Total as at 30/9/93
Brunei Darussalam	0	0	0	Seychelles	16	24	40	Brunei Darussalam	6	67	74
Botswana	0	0	0	Dominica	15	24	40	San Marino	0	71	71
Czechoslovakia d/	0	0	0	Grenada	15	24	39	Liechtenstein	0	71	71
Denmark	0	0	0	Kenya	20	17	37	Tunisia	0	52	52
Bangladesh	0	0	0	Papua New Guinea	12	24	37	Bahrain	0	47	47
Bahrain	0	0	0	Lao People's Dem. Republic	3	24	26	Belize	21	24	45
Austria	0	0	0	Mauritius	0	25	25	Fiji	5	39	44
Australia	0	0	0	Zimbabwe	1	23	24	Oman	0	44	44
Algeria	0	0	0	Saint Lucia	8	15	23	Papua New Guinea	12	24	37
Cyprus	0	0	0	Nepal	0	22	22	Mauritius	0	25	25
Kuwait	0	0	0	Bhutan	1	21	21	Zimbabwe	1	23	24
Hungary	0	0	0	Sri Lanka	0	19	19	Saint Lucia	8	15	23
Greece	0	0	0	Samoa	1	17	18	Nepal	0	22	22
Japan	0	0	0	Lesotho	0	17	17	Sri Lanka	0	19	19
Italy	0	0	0	Jordan	0	15	15	Lesotho	0	17	17
Ireland	0	0	0	Micronesia (Fed. States of)	0	14	14	Jordan	0	15	15
Indonesia	0	0	0	Malta	0	14	14	Micronesia (Fed. States of)	0	14	14
Iceland	0	0	0	Botswana	0	13	13	Malta	0	14	14
Jordan	0	0	0	Bangladesh	0	10	10	Botswana	0	13	13
Egypt	0	0	0	Myanmar	0	8	8	Bangladesh	0	10	10
Ghana	0	0	0	Ghana	0	7	7	Myanmar	0	8	8
Germany	0	0	0	Ethiopia	0	7	7	Ghana	0	7	7
France	0	0	0	Antigua and Barbuda	0	7	7	Ethiopia	0	7	7
Fiji	0	0	0	Namibia	0	7	7	Namibia	0	7	7
Ethiopia	0	0	0	Canada	0	0	0	Canada	0	0	0
Zimbabwe	0	0	0	Colombia	0	0	0	Colombia	0	0	0
Total	304,140	479,667	783,807		364,406	1,118,028	1,502,434		688,546	1,597,695	2,286,241

a/ Includes the following peace-keeping operations financed by assessed contributions: UNDOF, UNIFIL, UNIIMOG, UNAVEM and UNAVEM II, UNTAG, ONUCA, UNIKOM, MINURSO, ONUSAL, UNAMIC, UNTAC, UNPROFOR, UNOSOM and UNOSOM II, ONUMOZ and UNFICYP. Balances are shown prior to recording credits due to Member States in respect of ONUCA unencumbered balances, as provided for in General Assembly resolution 47/223.

b/ Outstanding balances related to assessments for UNDOF for the period from 1 December 1992 to 30 November 1993, UNAVEM II for the period from 1 November 1992 to 5 September 1993, UNIKOM for the period from 1 November 1992 to 31 October 1993, ONUSAL for the period from 1 December 1992 to 30 November 1993, UNTAC for the period from 1 November 1992 to 31 August 1993, UNPROFOR for the periods from 12 January to 14 October 1992 (additional assessment) and 15 October 1992 to 30 September 1993, inclusive of the assessment for the enlargements of the force. UNIFIL for the period from 1 February 1993 to 31 January 1994, UNOSOM II for the period from 1 May to 31 October 1993, ONUMOZ for the period from 15 October 1992 to 31 October 1993 and UNFICYP for the period from 16 June to 15 December 1993. The assessment letters for the renewal of the mandates for UNPROFOR, UNOSOM II, UNTAC, ONUSAL, UNIKOM, ONUMOZ, UNFICYP and UNAVEM II, amounting to $706,385,963, were mailed on 16, 20, 22, 23, 27, 28, 29 and 30 September respectively.

c/ Includes an amount of $14,454,003 owed by the former German Democratic Republic for UNIFIL. Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States united to form one sovereign State. As from the date of unification, the Federal Republic of Germany has acted in the United Nations under the designation "Germany". On 3 October 1990, total contributions outstanding amounted to $0 for the Federal Republic of Germany and $15,854,003 for the former German Democratic Republic. The Government of Germany wishes to point out that it does not recognize any legal obligation to pay the debts of the former German Democratic Republic. However, it has already made a voluntary contribution in the amount of $1,400,000 and will make an additional voluntary contribution of an appropriate amount in due course.

d/ The Czech and Slovak Federal Republic was dissolved effective 31 December 1992.

ANNEX III

General Fund cash flow (usable cash), including Working Capital Fund and Special Account

January 1989-December 1993 a/, b/

(In millions of United States dollars)

Year		January	February	March	April	May	June	July	August	September	October	November	December	Total
1989	Opening balance	63.4	193.7	266.2	225.7	193.5	145.8	132.0	127.4	61.9	79.7	105.9	45.4	
	Income	179.0	127.1	35.6	43.5	21.6	47.6	46.5	15.7	83.1	78.9	10.1	75.4	764.1
	Disbursements	48.7	54.6	76.1	75.7	69.3	61.4	51.1	81.2	65.3	52.7	70.6	98.6	805.3
	Closing balance	193.7	266.2	225.7	193.5	145.8	132.0	127.4	61.9	79.7	105.9	45.4	22.2	
1990	Opening balance	22.2	156.9	172.6	191.9	156.1	98.5	65.7	0.4	117.4	63.4	43.4	156.1	
	Income	192.4	87.5	80.3	36.4	5.2	52.7	11.5	194.4	23.6	50.5	188.3	13.1	935.9
	Disbursements	57.7	71.8	61.0	72.2	62.8	85.5	76.8	77.4	77.6	70.5	75.6	121.7	910.6
	Closing balance	156.9	172.6	191.9	156.1	98.5	65.7	0.4	117.4	63.4	43.4	156.1	47.5	
1991	Opening balance	47.5	112.4	91.3	70.3	74.2	(0.5)	(3.9)	46.3	(11.4)	15.8	90.4	9.9	
	Income	140.9	68.4	53.4	88.7	17.7	57.1	140.8	18.1	87.9	202.2	6.4	90.6	972.2
	Disbursements	76.0	89.5	74.4	84.8	92.4	60.5	90.6	95.8	85.7	82.6	86.9	40.4	959.6
	Peace-keeping loans c/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.0	25.0	(45.0)	0.0	10.0	10.0
	Closing balance	112.4	91.3	70.3	74.2	(0.5)	(3.9)	46.3	(11.4)	15.8	90.4	9.9	70.1	
1992	Opening balance	70.1	165.2	121.6	101.3	71.5	4.6	105.9	59.5	10.4	(9.3)	77.7	(9.9)	
	Income	231.1	41.7	70.8	50.2	17.0	171.4	37.1	28.9	25.0	254.5	5.1	78.2	1 011.0
	Disbursements	126.0	85.3	91.1	80.0	83.9	70.1	83.5	103.0	79.7	107.5	92.7	80.7	1 083.5
	Peace-keeping loans c/	(10.0)	0.0	0.0	0.0	0.0	0.0	0.0	25.0	35.0	(60.0)	0.0	10.0	0.0
	Closing balance	165.2	121.6	101.3	71.5	4.6	105.9	59.5	10.4	(9.3)	77.7	(9.9)	(2.4)	

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Year		January	February	March	April	May	June	July	August	September	October	November	December	Total
1993	Opening balance	(2.4)	53.0	82.4	12.1	168.7	177.3	141.1	85.9	0.1	6.1	157.1	49.1	
	Income d/	184.6	126.5	37.0	246.8	48.6	53.4	30.0	9.2	71.0	258.0	150.0	67.0	1 147.1
	Disbursements e/	119.2	97.1	107.3	90.2	40.0	89.6	85.2	110.0	50.0	107.0	123.0	111.0	1 129.6
	Peace-keeping loans c/	(10.0)	0.0	0.0	0.0	0.0	0.0	0.0	15.0	(15.0)	0.0	0.0	0.0	(10.0)
	Closing balance	53.0	82.4	12.1	168.7	177.3	141.1	85.9	0.1	6.1	157.1	49.1	5.1	

a/ Actual disbursements include net changes in other assets and liabilities.

b/ Usable cash excludes approximately $25.0 million (10 million reserved contribution and $15 million cash held in overseas offices and non-convertible currencies), which is restricted or not readily accessible.

c/ Short-term borrowing by the General Fund from peace-keeping to meet emergency cash needs.

d/ Includes actual receipts for January to September and projects for October to December 1993.

e/ Includes actual disbursements for January to August and projections for September to December 1993.

ANNEX IV

Note on the financial reserves of the United Nations

1. The financial reserves of the United Nations consist of the Working Capital Fund, the Special Account, the results of the suspension of particular financial regulations, which have enabled the Organization to retain budgetary savings in certain accounts, and the Peace-keeping Reserve Fund. The contribution of each component to the total balance of $672.6 million is described in the following paragraphs. The bulk of the funds comprising the reserves have been advanced and are not available in cash.

2. The Working Capital Fund was established in 1946 to provide advances necessary to finance budgetary appropriations, pending the receipt of contributions, and to finance unforeseen and extraordinary expenses pending appropriation action by the General Assembly. The level of the Fund has been set at $100 million for the biennium 1992-1993. During the current year, advances to meet unforeseen and extraordinary expenses totalled $5.9 million at 30 September, leaving a balance of $94.1 million in the Fund to finance budgetary appropriations, pending receipt of assessed contributions.

3. The United Nations Special Account was established in 1965 to receive voluntary contributions to solve the financial difficulties of the Organization. Twenty-nine Member States a/ responded to appeals made by the Secretary-General and the General Assembly in subsequent years, with contributions in a total amount of $48.7 million. Interest and other income has accumulated in the Account over the years and its level stands at $143.8 million at 30 September 1993.

4. As a further step, the General Assembly has decided on several occasions to suspend financial regulations 4.3, 4.4, and 5.2 (d) in respect of the regular budget (for 1972, and for the bienniums 1980-1981, 1982-1983, 1984-1985 and 1986-1987), in respect of United Nations Emergency Force (UNEF)/UNDOF (from 1978 to 1989 and again in 1992) and UNIFIL (since 1979). When these regulations are suspended, budgetary surpluses remaining at the end of the financial periods concerned are retained by the Organization on a temporary basis, rather than being returned to Member States. Total amounts of budgetary surpluses retained to date are $214.8 million in the regular budget, $64.9 million for UNEF/UNDOF and $90.4 million for UNIFIL. As discussed in the following paragraph, part of the amount retained in respect of the regular budget is to be transferred to the Peace-keeping Reserve Fund as soon as circumstances permit.

5. The Peace-keeping Reserve Fund was established in accordance with General Assembly resolution 47/217 of 23 December 1992. Its nominal level is $150 million, of which $64.2 million has been transferred in cash from residual balances in two completed peace-keeping operations (UNTAG and UNIIMOG) and $85.8 million is to be transferred from retained regular budget surpluses described in the previous paragraph. This latter transfer is to be made in cash when the liquidity position of the General Fund (regular budget) permits. The Fund has also earned $0.4 million in interest income.

6. Of the total amount of reserves related to the General Fund, namely the Working Capital Fund ($94.1 million), the Special Account ($143.8 million) and a part of the balances retained as a result of the suspension of financial regulations ($214.8 million), the whole amount had been advanced to and utilized by the General Fund at 30 September 1993, except for $10 million in a restricted account and $16.6 million in cash in the Special Account at that date. As regards the reserves attributable to peace-keeping, amounts retained in respect of UNIFIL and UNDOF ($155.3 million) were being utilized by those two operations. As regards the reserves attributable to the Peace-keeping Reserve Fund ($64.6 million), the whole amount had been advanced to other peace-keeping operations, with the exception of a cash balance of $4.9 million at 30 September.

Notes

a/ Member States that have made voluntary contributions to the Special Account are: Bulgaria, Canada, China, Denmark, Egypt, Finland, Ghana, Greece, Iceland, Italy, Jamaica, Japan, Kuwait, Liberia, Mali, Malta, Nigeria, Norway, Saudi Arabia, Sweden, Togo, Tunisia, Uganda, Union of Soviet Socialist Republics, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, Yugoslavia, Zaire and Zambia.